



[4830-01-P]

DEPARTMENT OF THE TREASURY

Internal Revenue Service

26 CFR Part 1, 20, 25,26, 31, and 301

[REG-148998-13]

RIN 1545-BM10

Definitions of Terms Relating to Marital Status; Hearing

AGENCY: Internal Revenue Service (IRS), Treasury.

ACTION: Notice of public hearing on proposed rulemaking.

SUMMARY: This document provides notice of public hearing on proposed regulations relating to the holdings of *Obergefell v. Hodges*, 2015, *Windsor v. United States*, 2013, and a revenue ruling that define terms in the Internal Revenue Code (Code) describing the marital status of taxpayers.

DATES: The public hearing is being held on Wednesday, January 27, 2016, at 10:00 a.m. The IRS must receive outlines of the topics to be discussed at the public hearing by Friday, January 15, 2016.

ADDRESSES: The public hearing is being held in the Chief Counsel NYU conference room 2615, Internal Revenue Service Building, 1111 Constitution Avenue, NW, Washington, DC 20224.

Send Submissions to CC:PA:LPD:PR (REG-148998-13), room 5205, Internal Revenue Service, P.O. Box 7604, Ben Franklin Station, Washington, DC 20044. Submissions may be hand-delivered Monday through Friday to CC:PA:LPD:PR (REG-148998-13), Couriers Desk, Internal Revenue Service, 1111 Constitution Avenue, NW., Washington,

DC, 20224 or sent electronically via the Federal eRulemaking Portal at www.regulations.gov (IRS-2015-0032).

FOR FURTHER INFORMATION CONTACT: Concerning the regulations, Mark Shurtliff at (202) 317-3400; concerning submissions of comments, the hearing and/or to be placed on the building access list to attend the hearing Regina Johnson at (202) 317-6901 (not toll-free numbers).

SUPPLEMENTARY INFORMATION: The subject of the public hearing is the notice of proposed rulemaking (REG-148998-13) that was published in the **Federal Register** on Friday, October 23, 2015 (80 FR 64378) relating to the holdings of *Obergefell v. Hodges*, 575 U.S. ___, 135 S. Ct. 2584 (2015), *Windsor v. United States*, 570 U.S. ___, 133 S. Ct. 2675 (2013), and Revenue Ruling 2013-17 (2013-38 IRB 201), and that define terms in the Internal Revenue Code (Code) describing the marital status of taxpayers.. The rules of 26 CFR 601.601(a)(3) apply to the hearing. Persons who wish to present oral comments at the hearing that submitted written comments by January 14, 2016 must submit an outline of the topics to be addressed and the amount of time to be devoted to each topic by Friday, January 15, 2016.

A period of 10 minutes is allotted to each person for presenting oral comments. After the deadline for receiving outlines has passed, the IRS will prepare an agenda containing the schedule of speakers. Copies of the agenda will be made available, free of charge, at the hearing or in the Freedom of Information Reading Room (FOIA RR) (Room 1621) which is located at the 11th and Pennsylvania Avenue, NW. entrance, 1111 Constitution Avenue, NW, Washington, DC.

Because of access restrictions, the IRS will not admit visitors beyond the immediate entrance area more than 30 minutes before the hearing starts. For information about having your name placed on the building access list to attend the hearing, see the “FOR FURTHER INFORMATION CONTACT” section of this document.

Martin V. Franks
Chief
Publications and Regulations Branch
Legal Processing Division
Associate Chief Counsel
(Procedure and Administration)

[FR Doc. 2016-386 Filed: 1/11/2016 8:45 am; Publication Date: 1/12/2016]